AUDITOR-GENERAL
SOUTH AFRICA

AUDIT REPORT

Amajuba District Municipality

2024-25

Report of the auditor-general to the KwaZulu-Natal Provincial Legislature and the council on Amajuba District Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Amajuba District Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, except for the effects of the matter described in the basis for the qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of Amajuba District Municipality as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Revenue from service charges and consumer debtors

3. The municipality did not account for revenue from service charges, as required by GRAP 9*, revenue from exchange transactions*. Consumers were not always billed and were sometimes incorrectly billed for service charges. I was unable to determine the full extent of the misstatement on service charges stated at R32,40 million (2023-24: R27,65 million) as disclosed in note 22 to the financial statements and the related consumer debtors stated at R7,42 million (2023-24: R8,44 million) in note 13, as it was impracticable to do so. Additionally, there was an impact on the surplus for the period and the accumulated surplus.

Context for opinion

4. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

5. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International Code of ethics for Professional Accountants (including International Independence Standards)* (IESBA code), as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matters

7. I draw attention to the matters below. My opinion is not modified with respect to these matters.

Water distribution losses

8. As disclosed in note 54 to the financial statements, the municipality incurred water distribution losses of R35,45 million (2023-24: R36,17 million), which represent 61% (2023-24: 71%) of total water purchased. The losses primarily resulted from unbilled and unmetered water usage associated with standpipes and water tanker deliveries to rural areas lacking water infrastructure.

Contingencies

9. As disclosed in note 40 to the financial statements, the municipality is the defendant in various litigation matters. The ultimate outcome of these matters could not be determined and no provision for any liability that may result was made in the financial statements.

Material underspending of conditional grants and receipts

10. As disclosed in note 16 to the financial statements, the municipality underspent on its total conditional grants by R8,69 million due to supply chain management challenges experienced with the appointment of a service provider.

Going concern uncertainty

11. I draw attention to note 45 in the financial statements, which deals with the possible effects of the future implications on the municipality's performance. These include the current ratio reflecting possible liquidity issues, poor revenue generation, cash flow constraints and uncontrolled budget spending as well as the deterioration in assets used to generate revenue. Management have also described how they plan to deal with these events and circumstances. Our opinion is not modified in respect of this matter.

Other matter

12. I draw attention to the matter below. My opinion is not modified with respect to this matter.

Unaudited disclosure notes

13. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

14. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the MFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

15. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

16. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

17. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located on pages 11 and 12, forms part of my auditor's report.

Report on the audit of the annual performance report

18. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance areas (KPAs) presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

19. I selected the following KPAs presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected KPA's that measures the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

Key performance area	Page numbers	Purpose
Basic service delivery	xx to xx	The priorities of the municipality are embedded strongly in the provision of water and sanitation as it is a water service authority for Emadlangeni and Dannhauser local municipalities, respectively. The municipality is also vested in programmes aimed at uplifting the communities within its jurisdiction, in partnership with sector departments.
Good governance and public participation (GGPP)	xx to xx	The primary goals of GGPP are to promote transparency, accountability, inclusivity and trust between the municipality and its stakeholders. These goals ensure that municipal decisions and actions align with the needs and priorities of the community, fostering democratic governance and sustainable development.

20. I evaluated the reported performance information for the selected KPA's against the criteria developed from the Performance Management and Reporting Framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery of its mandate and objectives.

21. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time-bound and measurable to ensure that it is easy to understand what should be delivered and by when the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance.

22. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

23. I did not identify any material findings on the reported performance information for the good governance and public participation KPA.

24. The material findings on the reported performance information for basic service delivery KPA are as follows:

Basic service delivery

Percentage implementation of water conservation and water demand management programme

25. The indicator was not clearly defined during the planning process. It was not clear how the municipality would determine the percentage of implementation, nor what the denominator would represent regarding how many water meters were to be completed in total. Consequently, the indicator is not useful for measuring and reporting on progress against planned objectives.

Kilometres of road inspected and assessed

26. The indicator was not clearly defined during the planning process. It did not specify which roads would be inspected and assessed, or whether there was a plan or schedule guiding the inspections. Consequently, the indicator was not useful for measuring and reporting on progress against planned objectives.

Other matter

27. I draw attention to the matter below.

Achievement of planned targets

28. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

29. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages xx to xx.

Basic service delivery

Targets achieved: 54,55% *Budget spent: 95,85%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
ENGS 2.2 – Percentage of implementation of Goedehoop Bulk Water and Sanitation Phase 2	85%	0%
ENGS 2.3 – Percentage of implementation of Utrecht Water Treatment Plant	30%	0%
ENGS 2.5 – Percentage of implementation of water conservation and water demand management programme	100%	40%
ENGS 2.6 – Percentage of implementation of the Covid-19 intervention programme	100%	84%

Material misstatements

30. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic service delivery and good governance and public participation KPAs. Management did not correct all the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

31. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

32. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

33. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

34. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Financial statements and annual report

35. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of non-current assets, current assets, current liabilities and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected but the uncorrected material misstatements resulted in the financial statements receiving a qualified audit opinion.

36. The oversight report adopted by the council on the 2023-24 annual report was not made public, as required by section 129(3) of the MFMA.

Revenue management

37. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.

Expenditure management

38. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days, as required by section 65(2)(e) of the MFMA.

39. Reasonable steps were not taken to prevent the unauthorised expenditure of R130,21 million, as disclosed in note 47 to the financial statements, in contravention of section 62(1)(b) of the MFMA. The majority of the unauthorised expenditure was caused mainly by cash items (contracted services, employee-related costs and bulk purchases) that were not budgeted for, as well as overspending on non-cash items (share of loss of associate and depreciation)

40. Reasonable steps were not taken to prevent the irregular expenditure of R24,60 million as disclosed in note 49 to the financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by the SCM processes not being followed.

41. Reasonable steps were not taken to prevent the fruitless and wasteful expenditure of R6,50 million as disclosed in note 48 to the financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the fruitless and wasteful expenditure was caused by interest and penalties incurred on the late payment of supplier invoices.

Consequence management

42. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.

43. irregular expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by [section 32(2)(b) of the MFMA.

44. Fruitless and wasteful expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Other information in the annual report

45. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the selected KPA's presented in the annual performance report that has been specifically reported on in this auditor's report.

46. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

47. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected KPA's presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

48. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, and if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

49. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

50. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.

51. Management did not ensure that all amounts supporting the financial statements were subject to adequate quality assurance, compromising the credibility of financial reporting. Specifically, reviews and reconciliations of the billing process were not effectively monitored for operational effectiveness and error detection.

52. Leadership and management failed to establish effective oversight and sufficient monitoring mechanisms for legislative compliance and performance information reporting, resulting in delayed identification and communication of internal control deficiencies to staff responsible for key operational functions.

Material irregularities

53. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularity

Suspected: Supplier not evaluated for functionality on bid no. T2019/14

54. The accounting officer did not comply with paragraph 5(7) of the Preferential Procurement Policy Framework Act 5 of 2000: Preferential Procurement Regulations, 2017, which states that each tender that obtained the minimum qualifying score for functionality must be evaluated further in terms of price and the preference point system and any objective criteria envisaged in regulation 11.

55. The municipality awarded a contract with the amount of R59,93 million on 22 January 2020 for the construction of a 20 mega litre reinforced concrete reservoir and associated infrastructure at Braakfontein reservoir without evaluating the suppliers for functionality, in terms of the required regulations. All payments were disclosed as irregular expenditure in note 48 to the 2020-21 annual financial statements and the non-compliance is likely to result in a material financial loss for the municipality.

56. The accounting officer was notified of this material irregularity on 10 February 2022 and was invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer provided a response on 21 April 2022 and a supplementary response on 7 September 2022. Based on my assessment, I concluded that the accounting officer did not take appropriate action to resolve the material irregularity.

57. I referred the suspected material irregularity to the Special Investigating Unit (SIU) on 21 November 2022 for investigation, as provided for in section 5(1A) of the PAA. A presidential proclamation was gazette on 11 September 2023 for the SIU to investigate the matter.

58. I further recommended that the accounting officer take the following actions to address the material irregularity, which were due to be implemented by 23 April 2023:

    a) The suspected non-compliance should be investigated to determine if any official(s) may have committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.

    b) Disciplinary proceedings should commence, without undue delay, against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

    c) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer must report the allegation to the municipal council, the Provincial Treasury and the National Treasury, as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

59. On 26 April 2023, the accounting officer responded to the actions taken to implement the recommendation. Supplementary responses and substantiating documentation were provided in May 2023. I evaluated the accounting officer’s responses and the substantiating documentation received. As some of the actions taken to address the material irregularity were still in progress and not yet completed, I granted the accounting officer an additional three months, up to 3 October 2023, to implement the recommendations.

60. The final response and substantiating documentation on the further actions taken to implement the recommendations were received on 2 and 3 October 2023. The accounting officer investigated the material irregularity to identify if any officials should be held liable for the non-compliance and the financial loss suffered.

61. The investigation was completed on 1 June 2023 and concluded that, due to a lack in substantiating documentation and the roleplayers involved in this transaction not being in the employ of the municipality anymore, a conclusion could not be reached if any official should be held liable for the non-compliance and resultant financial loss suffered.

62. I concluded that, based on the further actions taken, the accounting officer has taken appropriate action to implement the recommendations.

63. The SIU investigation has since been finalised and the report was submitted to the president on 17 July 2024. The SIU made certain disciplinary referrals and systemic recommendations to the accounting officer of Amajuba District Municipality to implement.

64. The recommendations made by the SIU for the accounting officer to implement were followed up during the current audit cycle. Based on the information provided by the accounting officer, I concluded that the recommendations of the SIU have been partially implemented based on the following observation made during my follow up:

a) The SIU recommended that disciplinary proceedings should be instituted against three officials who were found to have contravened the SCM regulations. This recommendation has not been implemented as it was found that, although charge sheets were formulated and served on the officials and the matter referred to a tribunal, a subsequent decision was made by the former acting accounting officer after a consultation process with the legal and supply chain managers not to continue with this process. According to the accounting officer, the outcome of the consultation process was tabled at a special council meeting, and it was resolved that the employees should not be disciplined. However, the signed council minutes could not be provided for audit purposes to confirm that this resolution had been taken.

b) On the systemic recommendation made, it was noted that a procedure manual or standard operating procedures, as a means of offering practical guidance in the implementation of the SCM policy and other related SCM prescripts to officials involved in the SCM procurement, was drafted. However, no evidence was provided that the SCM officials received training on the above procedure manual or standard operating procedures to ensure consistent application of the guidance.

c) No evidence was provided to confirm whether the SCM officials and the bid committees were trained to prevent non-compliance of legislation and breach of fiduciary duty that may result in financial losses to the municipality.

65. I will follow up on the progress made with implementation of the actions recommended by the SIU in the next audit.

Auditor-General

Pietermaritzburg

30 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the International Standards on Auditing, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for the selected key performance area and on the municipality's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the municipality to cease operating as a going concern

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003 (MFMA)	Sections 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f),64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Regulations 17, 25(7A)
Construction Industry Development Board Regulations, 2004	Regulations 17, 25(7A)
Division of Revenue Act 24 of 2024	Sections 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section 3(1)
Municipal Systems Act 32 of 2000 (MSA)	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 54A(1)(a),56(1)(a), 57(2)(a), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1),96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)

Legislation	Sections or regulations
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Municipal Staff Regulations, GNR.890 of 20 September 2021	Regulations 7(1),31
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2),11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)